Exhibit 3

In preparing the formulations exemplified in the subject application, it was deemed desirable that the final volume of the formulations be constant. It was decided that a 5 mL volume would be appropriate.

Because the drug and surfactant were relatively minor components, only propellant and the adjuvant were taken into account when determining the amounts of the various components needed to prepare a 5 mL sample.

Amounts required to give 5 mL of a 90:10 (w/w) mixture of propellant 134a and ethanol were calculated using the following densities:

propellant 134a density at 20°C. = 1.225 g/mL
ethanol density at 20°C. = 0.789 g/mL.

The volume of 1 gram of the mixture was calculated as follows, assuming no volume change on mixing:

$$\text{volume} = \left[ 0.90 \times \frac{1 \text{ mL } 134a}{1.225\text{g } 134a} \right] + \left[ 0.10 \times \frac{1 \text{ mL ethanol}}{0.789\text{g ethanol}} \right]$$

$$= 0.8614 \text{ mL/g}$$

density of mixture = 1/0.8614 = 1.161 g/mL

Thus, 5 mL of the mixture would have a mass of 5 x 1.161g = 5.80g, and would comprise 0.58g (i.e., 10% by weight) of ethanol and 5.22g (i.e., 90% by weight) of propellant 134a.

DER:ds
D14:9